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# मध्यप्रदेश राज्यपाल

## ( असाधारण )

### प्राधिकार से प्रकाशित

क्रमांक 514 ]

भोपाल, शुक्रवार, दिनांक 9 दिसम्बर 2016—अग्रहायण 18, शक 1938

#### विधि और विधायी कार्य विभाग

भोपाल, दिनांक 9 दिसम्बर 2016

क्र. 19400-301-इक्कीस-अ-(प्रा.)—भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, मध्यप्रदेश मोटरयान कराधान (संशोधन) विधेयक, 2016 (32 सन् 2016) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

मध्यप्रदेश के राज्यपाल के नाम से तथा आदेशानुसार,  
राजेश यादव, अतिरिक्त सचिव।

MADHYA PRADESH BILL

No. 32 OF 2016

THE MADHYA PRADESH MOTORYAN KARADHAN (SANSHODHAN)  
VIDHEYAK, 2016

#### TABLE OF CONTENTS

#### Clauses :

1. Short title.
2. Amendment of Section 3.
3. Amendment of Section 5.
4. Amendment of Section 13.
5. Amendment of First Schedule.
6. Amendment of Second Schedule.

## MADHYA PRADESH BILL

No. 32 OF 2016

**THE MADHYA PRADESH MOTORYAN KARADHAN (SANSHODHAN)  
VIDHEYAK, 2016**

**A bill further to amend the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991.**

Be it enacted by the Madhya Pradesh Legislature in the Sixty-seventh year of the Republic of India as follows :—

**Short title.**

1. This Act may be called the Madhya Pradesh Motoryan Karadhan (Sanshodhan) Adhiniyam, 2016.

**Amendment of  
Section 3.**

2. In Section 3 of the Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991), (hereinafter referred to as the principal Act), after sub-section (2), the following new sub-sections shall be inserted, namely:—

- "(3) In addition to tax payable under sub-section (1), on every motor vehicle being kept for use in the State of Madhya Pradesh, "Green Tax" shall be payable at the rate specified in the First Schedule, for the purpose of implementation of various measures to control air pollution.
- (4) In addition to tax payable under sub-section (1) and (3), "transfer tax" shall be payable at the rate specified in the First Schedule on every transfer of ownership of motor vehicle.".

**Amendment of  
Section 5.**

3. In Section 5 of the Principal Act, in sub-section (2), first, second and third proviso shall be omitted.

**Amendment of  
Section 13.**

4. In Section 13 of the principal Act, in sub-section (2), for full stop, colon shall be substituted and thereafter the following proviso shall be inserted, namely:—

"Provided that such vehicle which is registered in the State of Madhya Pradesh and has paid life time tax at the rate specified in the Second Schedule, the owner of the vehicle shall be liable to deposit 25 percent of the life time tax as a penalty."

**Amendment of  
First Schedule.**

5. In the First Schedule to the principal Act,—

- (i) in item V,—

- (a) in sub-item (1), for the figure "5000", the figure "12000" shall be substituted;
- (b) for sub-item (2), the following sub-item shall be substituted, namely:—

- "(2) On goods vehicle which was registered in the Madhya Pradesh prior to 1st October, 2014 and having registered laden weight more than 12000 kg the tax shall be as follows:—

- |   |                      |
|---|----------------------|
| (a) Exceeds 12000 kg. but does not exceed 13000 kg. | Rs. 3250 per quarter |
| (b) Thereafter for each 1000 kg. or part thereof    | Rs. 250 per quarter: |

Provided that the owner of the vehicle shall have option to pay lifetime tax in accordance with item 7 of the Second Schedule.";

- (c) in sub-item (3), explanations 3 and 4 shall be omitted;
- (ii) in item VI, in column (2), for the figure "480", the figure "600" shall be substituted;
- (iii) after item VIII, the following new items shall be inserted, namely:—

#### **"IX TRANSFER TAX**

At the time of transfer of ownership, the following transfer tax shall be payable:—

- |                           |   |
|---------------------------|---|
| (i) non-transport vehicle | 1 percent of the standard price of the vehicle at the time of registration    |
| (ii) transport vehicle    | 0.5 percent of the standard price of the vehicle at the time of registration. |

**Explanation.**—In case of transfer of ownership on death of vehicle owner or on transfer by public auction by the Government under sub-section (2) of Section 50 of the Motor Vehicles Act, 1988 (No. 59 of 1988), additional motor vehicle tax shall not be payable as specified in this Schedule.

#### **X. GREEN TAX**

- (1) On an application submitted in the office at the time of renewal of registration or after expiration of the term of registration, the following Green tax shall be payable on the non-transport vehicle—
  - (a) On two wheeler Rs. 500 (for five years)
  - (b) On vehicle other than two wheeler Rs. 1000 (for five years)
- (2) At the time of fitness certificate of eight years old transport vehicle from the manufacture year, the following Green tax shall be payable—
  - (a) Two wheeler, light motor vehicle and medium motor vechicle Rs. 500
  - (b) Heavy motor vehicle Rs. 1000".

#### **6. In the Second Schedule to the principal Act,-**

**Amendment of  
Second Schedule.**

- (i) items 1, 2 and 3 shall be omitted;
- (ii) after item 4, the following new items shall be inserted, namely—
  - "4A. Motor cycle and non-transport/transport vehicle having seating capacity up to 12+1, having standard price up to Rs. 10 lakh—
    - (a) Driven by Diesel 8 percent of the standard price of vehicle
    - (b) Driven by Petrol 7 percent of the standard price of vehicle
    - (c) Driven by Hybrid/ CNG/ LPG 6 percent of the standard price of vehicle

- (d) Driven by Battery                                5 percent of the standard price of vehicle.
- 4B. Motor cycle and non-transport/transport vehicle having seating capacity up to 12+1, having standard price exceeding Rs. 10 Lakh—
- (a) Driven by Diesel                                        9 percent of the standard price of vehicle.
  - (b) Driven by Petrol                                        8 percent of the standard price of vehicle.
  - (c) Driven by Hybrid/ CNG/ LPG                        7 percent of the standard price of vehicle.
  - (d) Driven by Battery                                        6 percent of the standard price of vehicle.
- 4C. On such two wheeler and non-transport/transport vehicle having seating capacity up to 12+1 which are brought into the State of Madhya Pradesh from other State obtaining no objection certificate, such vehicle owner shall pay tax in the following percentage of rates mentioned in items 4A and 4B—
- (a) Up to three years old registered vehicle from the date of registration, on the date of issue of no objection certificate                                80 percent
  - (b) More than three years old registered vehicle from the date of registration, on the date of issue of no objection certificate.                                60 percent”,
  - (iii) item 5 shall be omitted;
  - (iv) in item 7, the words and figure "having registered laden weight 5000 kg. or less and" shall be omitted and after sub-item (b), the following proviso shall be inserted, namely:—

"Provided that such Goods Carriage having laden weight more than 12000 kg., the owner of the vehicle shall have option to make payment of tax in accordance with item V (2) of the First Schedule.";

- (v) after item 7 , the following item shall be inserted, namely:—
- “7A. Such Goods Carriage or such motor vehicle which are not covered in any of the category of vehicles specified in this Schedule which are brought for registration in the State of Madhya Pradesh after obtaining no objection certificate from other state, the rate of life time tax shall be as follows:—
- (a) Up to three years old Goods Carriage / Motor vehicle from the date of registration, on the date of issue of no objection certificate.                                        5 percent of the standard price of the vehicle
  - (b) More than three years old Goods Carriage / Motor vehicle from the date of registration, on the date of issue of no objection certificate.                                        4 percent of the standard price of the vehicle.”.

### STATEMENT OF OBJECTS AND REASONS

1. The Madhya Pradesh Motoryan Karadhan Adhiniyam, 1991 (No. 25 of 1991) has been enacted to regulate law and procedure in respect of levy of tax on the motor vehicles in the State. The tax rates have been fixed on the basis of uses of different in the State. The tax rates have been fixed on the basis of uses of different variant and category of motor vehicles in this Act.. Keepingt in view the enormous in the number and variant of the vehicles, it is felt necessary to rationalise the levy of tax.
2. Keeping in view the environmental pollution, it is felt necessary to discourage polluting vehicles by imposing additional tax. For this significant object the provision for levy of Green Tax has been proposed.
3. The provision has also been made to levy "Transfer tax" in case of transfer of ownership of vehicle.
4. In case of plying vehicles in violation of conditions of permit or without permit, penalty provision of a percentage of life time tax had been made for the life time tax paid vehicles.
5. The provision of life time tax for the owners of goods carriage having registered laden weight up to 5000 kilograms already exists in the Act. Now, it is proposed to cover goods carriage having registered laden weight up to 12000 kilograms under life time tax. For vehicle having laden weight exceeding 12000 Kilograms the option has been given for lifetime tax along with quarterly tax so as the owner of the vehicle may avail another option.
6. In the Second Schedule, the rates of tax has been rationalized and simplified making it more clear.
7. Therefore, it is proposed to make suitable amendments in the Act.
8. Hence this Bill.

BHOPAL :

Dated the 6th December 2016

BHUPENDRA SINGH  
Member-in-charge.